

CHAPTER 6 - CALENDAR OF MONTHLY DUTIES

This section contains a calendar of monthly duties and while not complete, should be referred to each month to insure that such duties are not overlooked. Duties which reoccur each month are not repeated in the calendar. Monthly duties include:

- (1) At the close of the month, post and close all records as promptly as possible and reconcile with depositories and with utilities or any other department maintaining separate records. Prepare the monthly balance and financial report for the board.
- (2) Report and pay Social Security (FICA) each reporting period to the Internal Revenue Service on or before the dates established by federal regulations. See Federal Circular E for payment procedures and due dates.
- (3) Deposit federal income tax withheld from employees' compensation in accordance with federal regulations. This may vary from one unit to another dependent on the total amount withheld per month. See Federal Circular E for payment procedures and due dates.
- (4) Deposit state and county income tax withheld from employees' compensation within 20 days after the close of each month.
- (5) Report and pay unemployment compensation commitments to Indiana Employment Security Division as required per selected plan.
- (6) Make reports of Utility Receipts Tax due from city or town to Indiana Department of Revenue as required by that agency.
- (7) Make reports of sales tax collected by and due from cities and towns to Indiana Department of Revenue as required by that agency.
- (8) Make reports of police, fire and employee pension payment contributions to the Public Employees' Retirement Fund as required by that agency.
- (9) Make reports and payments of special fuels tax due from cities and towns to Indiana Department of Revenue, Special Fuel Tax Division.

January

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| 15 | Make report and payment for fourth quarter for those cities and towns participating in the Public Employees' Retirement Fund. |
| 20 | Last date to report and make payment of state and county income tax withheld during December to Department of Revenue, Indianapolis. |
| 31 | Last day to make report and complete the payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the fourth quarter of the preceding year to the District Director of Internal Revenue. Each employee shall be furnished Form W-2 in duplicate, showing compensation paid during the preceding year, federal tax withheld and social security tax withheld. |

January Continued-

- 31 Last day to provide each employee with Form WH-2 in duplicate or copy of W-2 for state and local income tax withheld.
- Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees, with State Board of Accounts, 302 W. Washington Street, Room E-418, Indianapolis, Indiana, 46204-2738.

February

- 20 Last day to report and make payment of state and county income tax withheld during January to Department of Revenue, Indianapolis.
- 28 Last day to file withholding statements W-2 and WH-2 together with Yearly Reconciliation of Employer's Quarterly Tax Returns W-3 and WH-3 with District Director of Internal Revenue and Indiana Department of Revenue, respectively.

March

- 1 Last day for publishing an Annual Report. [IC 5-3-1-3 (a)]
- Last day to prepare list of old outstanding checks for cancellation. [IC 5-11-10.5-3] See Page 61-14
- 20 Last day to report and make payment of state and county income tax withheld during February to Department of State Revenue, Indianapolis.

April

- 15 Last day to make report on Form URT and payment of Utility Receipts Tax for city or town for the preceding year, if not made January 31, to the Indiana Department of Revenue, State Office Building.
- Make pension report and payment for first quarter for those cities and towns participating in the Public Employees' Retirement Fund.
- 20 Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indianapolis.
- 30 Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld during the first quarter of the year to the District Director of Internal Revenue.
- Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.
- Last day for filing Annual Utility Report with Utility Regulatory Commission, 302 W. Washington Street, Room E-306, Indianapolis, Indiana, 46204.

May

20 Last day to report and make payment of state and county income tax withheld during April to Department of State Revenue, Indianapolis.

31 Last day to certify delinquent Barrett Law Assessments to the County Auditor. (IC 36-9-37-23)

June

1 Last day to certify names of persons who have money due them for salaries, wages, or other reasons to the county treasurer for determining if such persons owe delinquent taxes.
[IC 6-1.1-22-14]
Last day for cities and towns with population of 20,000 or more to file Annual Operational Report of Motor Vehicle Highway Fund with State Board of Accounts, 302 W. Washington Street, Indianapolis, Indiana, 46204-2738

20 Last day to report and make payment of state and county income tax withheld during May to Department of State Revenue, Indianapolis.

July

In connection with preliminary planning and ensuing year's budget, we suggest you consult the Budget Calendar contained in Chapter 5 of this manual, Page 49-1.

15 Make pension report and payment for second quarter for those cities and towns participating in the Public Employees' Retirement Fund.

20 Last day to report and make payment of state and county income tax withheld during June to the Department of State Revenue, Indianapolis.

31 Last day to make report on Form URTQ and payment of Utility Receipts Tax due from city or town for the second quarter of the year to the Indiana Department of Revenue, State Office Building.

Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the second quarter of the year to the District Director of Internal Revenue.

Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.

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August

- 1 Review Budget Calendar in Chapter 5, Page 49-1.
- 20 Last day to report and make payment of state and county income tax withheld during July to the Department of State Revenue, Indianapolis.

September

- 20 Last day to report and make payment of state and county income tax withheld during August to the Department of State Revenue, Indianapolis.

Last day for final passage of ordinance fixing salaries of appointive officers and employees of a city for ensuing year. See Page 61-9 and 61-10.

October

- 15 Make pension report and payment for third quarter for those cities and towns participating in the Public Employees' Retirement Fund.
- 20 Last day to report and make payment of state and county income tax withheld during September to the Department of State Revenue, Indianapolis.
- 31 Last day to make report on Form URTQ and payment of Utility Receipts Tax due from city or town for the third quarter of the year to the Indiana Department of Revenue, State Office Building.

Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the third quarter of the year to District Director of Internal Revenue.

Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.

November

- 20 Last day to report and make payment of state and county income tax withheld during October to the Department of State Revenue, Indianapolis.

December

- 1 Last day to certify names of persons who have money due them for salaries, wages or other reasons to the County Treasurer for determining if such persons owe delinquent taxes. [IC 6-1.1-22-14]
- 14 Before December 15, officials must certify delinquent Sewage Accounts to the County Auditor. [IC 36-9-23-33]
- 20 Last day to report and make payment of state and county income tax withheld during November to the Department of State Revenue, Indianapolis.

Last day to make report on Form URTQ and payment of Utility Receipts Tax due from city or town for the fourth quarter of the preceding year to Indiana Department of Revenue, State Office Building.
- 31 Review year-end duties, Page 61-3.

NOTE: All collections made by any department or person connected with a city or town shall be turned in to the Clerk-Treasurer at least weekly.

When large amounts of collections are involved in a city or town, such as in utilities during heavy collection periods, turnovers shall be made daily to the Clerk-Treasurer or such collections deposited directly in the depository and duplicate deposit slips furnished the Clerk-Treasurer if this arrangement is acceptable to the Clerk-Treasurer.

The Clerk-Treasurer shall deposit all collections not later than the next business day following the receipt of funds in depositories selected by the city or town as provided in an ordinance adopted by the city or town and approved as depositories of state funds. [IC 5-13-6-1]

SOCIAL SECURITY

Internal Revenue Service
575 North Pennsylvania Street
Indianapolis, Indiana 46204
Telephone: 226-5477, Area 317
TOLL FREE - 1-800-829-1040

PENSIONS

Police Officers and Firemen Employed After May 1, 1977

Administrator
1977 Police Officers and Firefighters' Pension and Disability Fund
Public Employees' Retirement Fund
800 Harrison Building
Indianapolis, Indiana 46204
Telephone: 232-1615, Area 317

All Other City, Town, Utility Covered Employees

Executive Secretary
Public Employees' Retirement Fund
800 Harrison Building
Indianapolis, Indiana 46204
Telephone: 232-1615, Area 317

FEDERAL WITHHOLDING

Internal Revenue Service
575 North Pennsylvania Street
Indianapolis, Indiana 46204
Telephone: 226-5477, Area 317
TOLL FREE - 1-800-829-1040

STATE AND COUNTY WITHHOLDING

Withholding Section
Indiana Department of Revenue
Indiana Government Center North, Room N281
100 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 233-4016, Area 317

UNEMPLOYMENT COMPENSATION

Department of Workforce Development
Employment Security Division
Room 113, 10 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 232-7698, Area 317

STATE TAXES

Gross Income Tax

Liability and Reports

Administrator, Compliance Division
Department of Revenue
Indiana Government Center North
100 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 232-2189, Area 317

Sales Tax

Sales Tax Division
Department of Revenue
Indiana Government Center North
100 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 233-4015, Area 317

Gasoline Taxes

Department of Revenue
Indiana Government Center North
100 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 232-3432, Area 317

WAGE AND HOUR

Federal Wage and Hour Regulations

United States Department of Labor
Wage and Hour Division
46 East Ohio Street
Indianapolis, Indiana 46204-1515
Telephone: 226-6772, Area 317
South Bend Office
(574) 236-8331

PUBLIC ACCESS COUNSELOR

Public Access Counselor
W074, Indiana Government Center South
402 West Washington Street
Indianapolis, Indiana 46204
Telephone: 1-800-228-6013